

Fire Programs Funding Survey – September 2001

Oregon Office of State Fire Marshal
4760 Portland Road N.E., Salem Oregon 97305-1760

How State Funds It's Fire Programs

Fire Tax *	Population		Fire Data	Public Education	JFS4	Fire Code Enforcement & Development	Fire Investigation	Arson Investigation	Admin-istration	Information Systems	Fire Service Training	Accreditation / Certification
0	4,447,100	AL										
0	626,932	AK	GF	Plan Review Fee	PR Fee / Grants	PR Fee / GF	GF	GF	GF	GF	Training Fee / GF	Training Fee / GF
.5 % *	2,673,400	AR	GF / State Fire Academy	GF / Grants	Public Funding / State Child. Hosp	GF	GF	0	0	State Fire Academy	State, County, City	GF
2.2 % *	5,130,632	AZ										
0	33,871,648	CA	GF	GF	GF	GF	GF	GF	GF	GF	GF	GF
0	4,301,261	CO	0	GF (minimal)	GF	GF (some state, mostly done by locals)	GF	GF	GF (less than 1 FTE)	GF	Fees	Fees
0	3,405,565	CT	GF	GF	GF	GF	GF	GF	GF	GF	GF	GF
0	572,099	DC	GF	GF	GF	GF	GF	GF	GF / Fees	GF	GF	GF
0	783,600	DE										
1 %	15,982,378	FL	FIPT	FIPT	0	FIPT	FIPT	FIPT	FIPT	0	FIPT	FIPT
1 % *	8,186,453	GA										
0	1,211,537	HI	All	fire	programs	provided	and funded	by the county				
0	2,926,324	IA	GF	0	0	GF / Fed Funds / Fees	GF	GF	GF	GF	GF / Fees	Fees
¼ of 1 % *	1,293,953	ID	FIPT	0	0	FIPT	FIPT	FIPT	Dept of Insur	0	Dept of Ed	0
1 %	12,419,293	IL	FIPT	FIPT	FIPT	FIPT	FIPT	FIPT	FIPT	FIPT / Undergr. Tank Fees	FIPT / Illinois Fire Service Institute	FIPT
.5 %	6,080,485	IN	Fees	Fees	Fees	Fees	Fees	Fees	Fees	Fees	Fees	Fees
1.25 %	2,688,418	KS	FIPT	FIPT	FIPT	FIPT	FIPT	FIPT	FIPT	FIPT	FIPT	GF (University)
.75 % + training	4,041,769	KY	GF	GF	State Police	GF	GF	State Police	GF	GF	Voc Ed – Fire Commission (funds from ad'l fire tax)	Voc Ed – Fire Commission (funds from ad'l fire tax)

How State Funds It's Fire Programs												
Fire Tax *	Population		Fire Data	Public Education	JFSI	Fire Code Enforcement & Development	Fire Investigation	Arson Investigation	Administration	Information Systems	Fire Service Training	Accreditation /Certification
varies	4,468,976	LA	FIPD/GF/Fees	FIPD/GF/Fees	FIPT/GF/Fees	FIPD/GF/Fees	0	FIPD/GF/Fees	FIPD/GF/Fees	FIPD/GF/Fees	0	0
.25 %	6,349,097	MA	GF			GF	GF	GF	GF	GF	FIPT	FIPT
1.4 %	1,274,923	ME	FIPT	FIPT	FIPT	Fees	FIPT	FIPT	FIPT	FIPT	FIPT (24.3% goes to training)	0
0	5,296,486	MD										
0	9,938,444	MI	GF	GF	GF	GF / Fed Funds	GF	GF	GF	GF	GF	GF
% of 1 % + 2 % *	4,919,479	MN	GF	GF	GF	GF / Contracts / Inter-Ag Agreements	GF	GF	GF	GF	GF for Colleges	GF for Colleges
0	5,595,211	MO	GF	GF	GF	All done by locals	GF	GF	GF	GF	GF	GF
1 %	2,844,658	MS										
2.5 %	902,193	MT	GF / Op Budget	GF / Op Budget	GF / Op Budget	GF / Op Budget	GF / Op Budget	GF / Op Budget	GF	GF	Then Univ System	Op Budget
varies + % of 1 % *	8,049,313	NC	FIPT	FIPT	FIPT	FIPT	FIPT	FIPT	FIPT	FIPT	FIPT	FIPT
0	642,200	ND	GF	GF	GF	GF / Spec Fund	GF	GF	GF	GF	GF	0
2 %	1,711,263	NE	GF / Fees	GF / Fees		Fed / Fees / some GF	GF / Fees	GF / Fees	Fed / GF / Fees	GF / Fees	GF	GF
0	1,235,786	NH										
2 %	8,414,350	NJ	Building & business registration fees	B & BR fees	B & BR	B & BR fees	B & BR fees	B & BR fees	B & BR fees	B & BR fees	B & BR fees	B & BR
0	1,819,946	NM										
0	1,998,257	NV	GF	GF	GF	GF	GF	GF	GF	GF	GF/Fed Grants	GF
2 % + 1.25 %	18,976,457	NY	FIPT	FIPT	FIPT	FIPT	FIPT	FIPT	FIPT	FIPT	FIPT	FIPT
.75 %	11,353,140	OH	FIPT	FIPT	FIPT	FIPT	FIPT	FIPT	FIPT	FIPT	FIPT	FIPT
5/16 of 1% *	3,450,654	OK	GF	GF	GF	GF	GF	GF	GF	GF	GF	GF

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Fire Tax *	Population		Fire Data	Public Education	JFSI	Fire Code Enforcement & Development	Fire Investigation	Arson Investigation	Administration	Information Systems	Fire Service Training	Accreditation / Certification
1 %	3,421,399	OR	FIPT	FIPT	FIPT	FIPT / Fed Funds / Fees	FIPT	FIPT	FIPT	FIPT	FIPT / GF	FIPT / GF
2 % *	12,281,054	PA	GF	GF	GF / Grants w/ DOJ	GF at State Level / Fees at Local Level	GF / Insur Fraud	GF / Insur Fraud	GF	GF	GF	GF
0	1,048,319	RI										
1 % + .35 %	4,012,012	SC	FIPT	FIPT	0	FIPT	FIPT	0	FIPT	GF	FIPT (ad'l 35%)	FIPT
.5 %	754,844	SD	GF	GF	0	GF	GF	GF	GF	GF	GF	GF
.75 %	5,689,283	TN	GF	GF	GF	FIPT	GF / Grant	GF / Grant	GF	0	GF	GF
0	20,851,820	TX	GF / FIPT	GF / FIPT	GF / FIPT	GF / FIPT	GF / FIPT	GF / FIPT	GF / FIPT	GF / FIPT	Texas Commission on Fire Protect.	Texas Commission on Fire Protect.
.5 % *	2,233,169	UT	GF	Life & FIPT	Life & FIPT	GF	GF	GF	GF	GF	Life & FIPT	Life & FIPT
1 %	7,078,515	VA										
0	608,827	VT										
0	5,894,121	WA	GF	GF	GF	GF	GF	GF	GF	0	GF	GF
2 % *	5,363,673	WI	FIPT	FIPT		FIPT	GF	GF	FIPT	FIPT	FIPT	FIPT
.5% + 1 % *	1,808,344	WV										
0	493,782	WY	GF	GF	GF	GF	GF	GF	GF	GF	GF	GF

* FIPT is dedicated to firefighters relief / pension (not fire prevention programs)

Fire Marshal Office Funding – 50 States

Prepared for: Randy Keep, Vice President & Secretary, Maine Mutual Fire Insurance Company
 Prepared by: Jean Demas, Assistant Vice President, Information Services
 Lamar Whitman, Director of Federal and State Taxation
 Alliance of American Insurers
 (Updated December 19, 2001)

ALABAMA	Funded through the state's General Fund.
ALASKA	Insurance companies can claim a credit against premium tax if a contribution is made to the Fire Marshal's Office; contributions reduce the General Fund. (\$21.89.075)
ARIZONA	Funded through the state's General Fund.
ARKANSAS	Funded from state police budget.
CALIFORNIA	Funded through the state's General Fund and other special funds.
COLORADO	Funded from fees, such as user and licensing fees. The Division of Fire Safety receives a small amount of money from the state's General Fund.
CONNECTICUT	Funded through the state's General Fund; insurance dollars are supplied by the FAIR Plan on a grant request basis.
DELAWARE	Funded through the state's General Fund and other special funds.
D.C.	Funded through city budget approved through city council.
FLORIDA	Fire Marshal Regulatory Assessment Tax: (\$ 624.515(1)) (1) Rate and basis: 1% computed on the same basis as the premium tax. The tax applies to insurance of structures or other property at fixed locations against the risks of fire and lightning. It is in addition to the premium tax. (2) Return and payment due date on or before March 1. (3) Allocation - fire premiums 100%; homeowners' multiple peril 35%; and commercial multiple peril 25%; earthquake 5%. (4) Waiver- if amount of tax exceeds just requirements for which the assessment is imposed, the State Fire Marshal is authorized to reduce the percentage amount of the assessment for that calendar year. (5) Penalty for delinquent payment - certificate of authority may be revoked.
GEORGIA	Funded through the state's General Fund.
HAWAII	Funded through general city and county funds.
IDAHO	Flat fee from Insurance Companies; PC insurers pay up to \$500 and other insurance companies pay up to \$250; §41268 (3a) and Rule 44 (arson, fire and fraud prevention account)
ILLINOIS	Fire Marshal Tax for funding of the Fire Prevention Fund (425 ILCS 25/12) (not deductible from the premium tax): (1) Report and payment due date before March 31 (the Department requests filing and payment on or before March 1). (2) Rate and basis not to exceed 1%: Gross direct premiums of any entity doing a fire insurance business for risks related to fire, sprinkler leakage, riot, civil commotion, explosion, motor vehicle fire risk, the fire portion of inland marine (including householders' personal property floaters), automobile physical damage, aircraft, homeowners', farm owners', and other multiple line premiums received in Illinois during the preceding calendar year less return premiums. (3) Allocation: (a) 100% straight fire, riot, civil commotion, sprinkler leakage, explosion and motor vehicle fire. (b) Extended coverage and other allied lines 25%. (c) Homeowners 40%. (d) Commercial multiple peril 40%. (e) Inland marine and ocean marine 15%. (f) Automobile physical damage 5%. (g) Aircraft all perils 10%. (h) Farmowners' multiple peril 40%. (i) Earthquake 25%. (4) Exemption - The Illinois Attorney General ruled that the fire marshal tax is applicable only to motor vehicle fire premiums written by a company that holds a license to write Class 3 lines of business (fire) but does not hold a license to write Class 2(b) casualty lines. (Opinion of the Attorney General, September 3, 1957, see also Allstate v. Day, Circuit Court of Sangamon County, April 15, 1952.) (5) The Illinois Attorney General also ruled that a casualty insurer that writes both Class 2 and Class 3 insurance is subject to the fire marshal tax on the premiums attributable to risks enumerated in the Fire Investigation Act (Opinion of the Attorney General, 1997). (6) Penalty - penalty and interest charges are the same as privilege tax. The Director, through the Attorney General, may institute an action in the name of the People of the State of Illinois, in any court of competent jurisdiction for the recovery of the amount of such taxes and penalties due, and prosecute the same to final judgment, and take such steps as are necessary to collect the same. If such violation is by a company, association, co-partnership or aggregation of individuals licensed to do business in the State of Illinois, such license may be revoked by the Department of Insurance.
INDIANA	Funded by Fire and Building Services Fund (§ 22-12-6-1)
IOWA	Funded from the state's General Fund. Fees charged for plan reviews, selected inspections (i.e. \$2.00 per bed in health care facilities), aboveground

	tank registration, and manufactured housing installer certifications. The fees generally go back to the program they are associated with to at least partially fund it, but majority of funding is from general fund.
KANSAS	Fire Marshal Tax and Firefighters Relief Tax Credit (§ 40-252).
KENTUCKY	<p>Fire Marshal Tax (§ 136.360) (not subject to prepayment):</p> <p>(1) Return and payment due date on or before March 1 (included in premium tax return).</p> <p>(2) Rate and basis .75% (statute applies tax to premiums "for fire insurance and that portion of the premium reasonably allocable to insurance against the hazards of fire included in other coverages"); Fire portion of gross direct premiums, less: dividends paid or credited to policyholders; return premiums on cancelled policies & policies not taken.</p> <p>(3) Suggested schedule: fire 100%; inland marine 15%; auto comprehensive 37.5%; auto fire and theft 74.8%; homeowners 33.3%; manufacturers output policy 33.3%; multiple peril 50%; auto fire, theft, and miscellaneous 67.8%; aircraft physical damage 20%.</p> <p>(4) Penalty - 1% for each month delinquent. Company license may be terminated.</p> <p>b. Monthly Insurance Surcharge - All property/casualty companies must collect an annual surcharge from their insureds. The surcharge rate shall be calculated to provide sufficient funds for the Firefighters and Law Enforcement Foundation Program funds. The Secretary of Revenue will advise the commissioner of the new rate and inform the affected insurers. The rate adjustment process shall continue on a biennial basis. Funds are to be remitted monthly on the 20th and will be paid to volunteer and professional firefighters' aid funds. Workers compensation, accident and health and reinsurance premiums are excluded (§ 136.392).</p>
LOUISIANA	<p>Fire Marshal Tax; Louisiana Fire Marshal Fund (§ 1077)</p> <p>A. There is hereby levied an additional tax of one and one-fourth percent of the gross annual premium receipts from any business which insures property of any nature or description against loss or damage by fire, less return premiums on all insurers doing business in the state which insure property of any nature or description against loss or damage by fire. This tax shall be paid by all such insurers to the commissioner of insurance when paying their annual license taxes under this Part, and the commissioner of insurance shall refuse to issue a license to any insurer failing or refusing to pay this additional tax.</p> <p>B. All funds received by the commissioner of insurance pursuant to Subsection A hereof shall be deposited immediately upon receipt into the state treasury.</p> <p>C. After compliance with the requirements of Article VII, Section 9(B) of the Constitution of Louisiana, relative to the Bond Security and Redemption Fund, and prior to monies being placed in the state general fund, an amount equal to that deposited as required by Subsection B hereof shall be credited to a special fund hereby created in the state treasury to be known as the "Louisiana Fire Marshal Fund". The monies in this fund shall be used solely as provided by Subsection D hereof and only in the amounts appropriated by the legislature. All unexpended and unencumbered monies in the fund at the end of the fiscal year shall revert to the state general fund. The monies in the fund shall be invested by the treasurer in the same manner as monies in the state general fund, and interest earned on the investment of these monies shall be credited to the state general fund, again, following compliance with the requirement of Article VII, Section 9(B) relative to the Bond Security and Redemption Fund.</p> <p>D. The monies in the fund shall be used solely for the activities of the office of state fire marshal and only in the amount appropriated by the legislature. The fund shall be administered by the assistant secretary of the office of fire marshal of public safety services.</p> <p>E. Except as otherwise specifically provided in R.S. 40:1563.5, there shall be no fees charged for inspections by the state fire marshal.</p>
MAINE	<p>Fire Marshal Tax (Fire Investigation and Prevention Tax) (T. 25, § 2399):</p> <p>(1) Report and payment due dates: the tax must be paid on an estimated basis at the end of each quarter, and each installment must equal 25% of the estimated tax for the taxable year. Starting 7/31/98, tax must be paid on an estimated basis at the end of each month, with each installment equal to at least 1/12 of the estimated total tax to be paid for the current calendar year. Previously due at the end of each quarter.</p> <p>(2) Rate and basis: 1.4% Gross direct fire premiums, less: dividends paid to policyholders; return premiums.</p> <p>Fire Marshal Tax: 2001.ME ALS 343 (Sec. 6). 1. Special assessment:</p> <p>A. Must be collected on insured policies on all fire risks located in the State issued or renewed on or after July 1, 2001 and prior to July 1, 2002;</p> <p>B. Must be equal to 0.4% of the gross direct premiums for fire risks written in the State, less the amount of all direct return premiums thereon and all dividends paid to policyholders on direct fire premiums;</p> <p>C. Must be separately identified on all premium notices;</p> <p>D. Is a part of the insurance premium only for purposes of those portions of the Maine Revised Statutes, Title 24-A, including chapter 41, subchapter V, relating to cancellation or nonrenewal of insurance coverage;</p> <p>E. Except as provided in paragraph D but notwithstanding any other provision of law, does not constitute and may not be reported as a part of the premium as defined in Title 24-A, section 2403; and</p> <p>F. Must be paid as provided for insurance premium taxes as specified in Title 36, section 2521-A, except that the assessment must be paid on an estimated basis at the end of each month, starting July 31, 2001 and ending June 30, 2002, with each installment equal to at least 1/12 of the estimated total assessment for the fiscal year that begins</p>

	<p>July 1, 2001.</p> <p>2. Fund. The State Tax Assessor shall pay over all receipts from the special assessment to the Treasurer of State daily. The Treasurer of State shall deposit all special assessments collected pursuant to this section into a separate nonlapsing fund that must be used solely to defray the expenses incurred by the Commissioner of Public Safety in administering all fire preventative and investigative laws and rules and in educating the public in fire safety and to carry out the administration and duties of the Office of the State Fire Marshal. All interest earned on the fund must be paid to the fund.</p> <p>[*7] Sec. 7. Allocation. The following funds are allocated from Other Special Revenue funds to carry out the purposes of this Act.</p> <table><tr><td></td><td>2001-02</td><td>2002-03</td></tr><tr><td>PUBLIC SAFETY, DEPARTMENT OF</td><td></td><td></td></tr><tr><td>Fire Marshal - Office of</td><td></td><td></td></tr><tr><td>Personal Services</td><td>\$202,675</td><td>\$202,675</td></tr><tr><td>All Other</td><td>107,496</td><td>124,861</td></tr><tr><td>Capital Expenditures</td><td>240,000</td><td>260,000</td></tr><tr><td>Allocates additional funds to cover increased operating costs.</td><td></td><td></td></tr><tr><td>DEPARTMENT OF PUBLIC SAFETY</td><td></td><td></td></tr><tr><td>TOTAL</td><td>\$550,171</td><td>\$587,536</td></tr></table>		2001-02	2002-03	PUBLIC SAFETY, DEPARTMENT OF			Fire Marshal - Office of			Personal Services	\$202,675	\$202,675	All Other	107,496	124,861	Capital Expenditures	240,000	260,000	Allocates additional funds to cover increased operating costs.			DEPARTMENT OF PUBLIC SAFETY			TOTAL	\$550,171	\$587,536
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MARYLAND	Funded through the state's General Fund appropriations in the Governor's annual budget which is approved by the general assembly. There has been a plan review, inspection and license fees that are collected by the State Fire Marshal's Office; however, those fees collected are returned to the state's general fund.																											
MASSACHUSETTS	Funded in whole or in part by assessments upon companies writing fire, homeowners, multi-peril and commercial multi-peril; each year the state's budget contains a line item for each program that sets out the amount of the assessment and assessment process. Authorization is stated in Chapter 175, section 195, MA Commonwealth Code.																											
MICHIGAN	Funded through the state's General Fund.																											
MINNESOTA	Funded from the state's General Fund appropriation from the legislature, inter-agency contracts with other state agencies, and federal dollars channeled through the MN Health Department for health care/life safety inspections.																											
MISSISSIPPI	Fire Marshal Tax (for the operation of the State Fire Academy and Municipal Fire Protection Fund And County Volunteer Fire Department Fund) (§ 45-11-5): (1) Report and due date - February 20, reported on same form as annual premium tax. (2) Tax rate and basis: 1% of gross direct premiums from fire insurance business in Mississippi, less return premium on cancellation (§ 45-11-5(1) and (3)). No provision for the deduction of dividends. (3) Tax is in addition to gross premium tax. It is collected by the Insurance Commissioner in the same manner and by the same means as the gross premium tax is collected.																											
MISSOURI	Funded through the state's General Fund.																											
MONTANA	Funded through the state's General Fund.																											
NEBRASKA	Fire Insurance Tax Fund (Fire Marshall Tax) (§ 81-523): (1) Due date for report and payment on or before March 1. (2) Every company shall pay the tax on gross fire insurance premium receipts, less reinsurance and return premiums. Rate: Domestic companies - 0.375% Foreign and alien companies - 0.75%																											
NEVADA	Self-funded/fee-based through various construction, pyrotechnic, building code, etc. fees																											
NEW HAMPSHIRE	Funded through the state's General Fund.																											
NEW JERSEY	Funded from a percentage of building registration fees (includes state buildings).																											
NEW MEXICO	Funding through the Fire Protection Fund (NMSA 1978 59A-53)																											
NEW YORK																												
N. CAROLINA	Included in the license fee for fire insurance companies.																											
NORTH DAKOTA	Funded through the Attorney General's Office and partly funded through the state's General Fund and special funds. Special Funds are funds generated by the activities of the office that a service fee is charged for.																											
OHIO	Fire Marshal Tax (§ 3737.71) Paid by all insurance companies doing business in the state to help pay the operating costs of the Ohio Fire Academy. (1) Return on or before March 1 (on same form as premium tax). (2) Payment - Subject to partial payment same as gross premium tax. (3) Rate and basis .75%. Gross direct premiums (excluding reinsurance assumed but including installment fees), less: dividends paid; return premiums. (4) Allocation - Department Bulletin No. 47, October 15, 1965: Fire 100%; Inland marine 15%; Auto physical damage (excluding collision) 15%; Aircraft physical damage 20%; Homeowners 35%; Commercial multiple peril 50%; All other lines which include fire hazard □ 10%																											
OKLAHOMA	Fire Marshal Tax (Title 68, § 5001): (1) Return and payment due date on or before the last day of February. (2) Rate - 5/16 of 1%. (3) Basis: levied upon percentages of fire insurance gross premiums from a sum of the following lines of insurance: fire; allied; homeowners; multiple peril; commercial																											

	<p>multi-peril; growing crops; ocean marine; inland marine; auto physical damage (including collision); and aircraft physical damage. The percentages of fire insurance gross premiums to be considered shall be determined annually by the commissioner.</p> <p>Gross direct fire premiums: less dividends paid to policyholders and return premiums or cancellations (Opinion of the Attorney General, April 10, 1948).</p> <p>(4) Casualty companies writing automobile fire insurance do not pay the tax on automobile fire premiums, but they would be liable if they became multiple line insurers (Opinion of the Attorney General, April 10, 1948).</p>
OREGON	<p>Fire Marshal Tax (Section § 731.820)</p> <p>(1) Due date on or before April 1.</p> <p>Payment due date - Every insurer with a tax</p> <p>(2) obligation shall make prepayment of the tax for the current calendar year's business, if the sum of the obligations under the premium tax and fire marshal sections for the preceding calendar year's business is \$400 or more.</p> <p>(3) The amounts of the prepayment shall be percentages of the insurer's tax obligation based on the preceding calendar year's business, and shall be paid as follows: (a) On or before June 15, 45% (b) On or before September 15, 25% (c) On or before December 15, 25%</p> <p>(3) Rate 1% (in addition to the transition tax).</p> <p>(4) Basis: Gross direct premiums on fire 100%, homeowners and farm owners multiple peril 65%, commercial multiple peril 50%, inland marine 20%, auto physical damage 8% and aircraft physical damage 8%, less: dividends paid to policyholders; return premiums.</p> <p>(5) Creditable against corporation excise tax.</p>
PENNSYLVANIA	Funded through the state's General Fund.)
RHODE ISLAND	Funded through the state's General Fund.
SOUTH CAROLINA	<p>Fire Marshal Tax (§ 38-7-30):</p> <p>(1) Report and payment due date on or before March 1. No provision for extension of time.</p> <p>(2) Rate and basis 1%: Gross direct premiums receipts, less: dividends and returns of unabsorbed premium deposits; return premiums on canceled policy contracts.</p>
SOUTH DAKOTA	<p>Fire Marshal Tax (§10-44-9):</p> <p>(1) Report and payment due date on or before March 1 (on same form as annual return).</p> <p>(2) Rate and basis - 0.5%:</p> <p>Gross direct fire premiums (includes auto fire premiums written by casualty companies), less: dividends paid to policyholders; return premiums.</p>
TENNESSEE	<p>Fire Marshal Tax: (§ 56-4-208)</p> <p>(1) Report and due date paid the same premium taxes.</p> <p>(2) Rate and basis - .75% on that portion of premium applicable to the fire risk.</p> <p>(3) The following portions of the amounts required to be reported by line of business shall be considered premiums for insurance covering the peril of fire: fire, 100%; farmowners and homeowners multiple peril 55%; commercial multiple peril 50%; inland marine 20%; automobile physical damage 8%; and aircraft physical damage 8%.</p> <p>(4) Fire insurance companies must make annual reports of losses on or before February 1 to the Insurance Commissioner.</p>
TEXAS	Funded through the State of Texas Fund. The fees assessed are for the regulation of the extinguishers, fire detection and alarm devices, fire protection sprinkler systems, and fireworks.
UTAH	Funded through the state's General Fund.
VERMONT	Funded by permit and inspection fees, license fees, and the state's General Fund.
VIRGINIA	Fire Marshal Tax - Maintains the Fire Programs Fund and the Fire Services Grant Fund Program. The State Corporation Commission assesses a fee against all licensed insurance companies doing business in Virginia writing any type of fire, miscellaneous property or marine insurance. The fee is 1% of the total direct gross premium income, except assessment shall not be less than \$100 (§ 38.2-401).
WASHINGTON	Funded through the state's General Fund.
WEST VIRGINIA	Funded through the state's General Fund. The state fire marshal may accept, on behalf of the state fire commission, gifts, grants, court ordered civil forfeiture proceedings and bequests of funds or property from individuals, foundations, corporations, the federal government, governmental agencies and other organizations or institutions (§§ 29-3-9 & 29-3-12b)
WISCONSIN	Included in the premium tax (*not verified by statute).
WYOMING	Funded through the state's General Fund; Federal grants have been received to fund hazardous materials classes